

103D CONGRESS
1ST SESSION

S. 678

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

IN THE SENATE OF THE UNITED STATES

MARCH 30 (legislative day, MARCH 3), 1993

Mr. D'AMATO (for himself, Mr. PACKWOOD, Mr. RIEGLE, and Mr. LEVIN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to make permanent the exclusion for amounts received under qualified group legal services plans.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. AMOUNTS RECEIVED UNDER QUALIFIED**
4 **GROUP LEGAL SERVICES PLANS.**

5 (a) EXCLUSION MADE PERMANENT.—Section 120 of
6 the Internal Revenue Code of 1986 is amended by striking
7 subsection (e).

1 (b) CONFORMING AMENDMENT.—Section 104(b) of
2 the Tax Extension Act of 1991 is amended by striking
3 paragraph (2).

4 (c) EFFECTIVE DATE.—The amendment made by
5 this section shall apply to taxable years ending after
6 June 30, 1992.

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